

# EXHIBIT 3



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LAWS OF ALABAMA.

[No. 1.]

AN ACT

1851-52.

Further to equalize and improve the Revenue Laws.

SEC. 1. *Be it enacted by the Senate and House of Representatives of the State of Alabama in General Assembly convened,* That there shall also be annually assessed and paid on all passes, canals or channels, or property of the like kind, estimated in the manner of mills, distilleries, manufacturing establishments, &c., the same tax as is paid on toll bridges, turnpikes and ferries, that is to say for each hundred dollars of the real value of property twenty-five cents, ..... \$0 25

Property taxed.

On all money which is purposely kept out at interest, whether lent to persons, corporations or companies, in or out of this State, in any form or manner whatever, and whether the evidence of such indebtedness is annually or otherwise renewed or not, and on which tax is not paid in some other form or manner to the State annually, the same rate shall be annually assessed and paid as on money loaned out at or under the legal rate of interest, that is to say for each hundred dollars, and at that rate, twenty-five cents. .... 25

Tax on money at interest.

On every deck or part of a deck of playing cards sold or kept for use, ten cents. .... 10

Cards.

On every bowie knife or revolving pistol, two dollars ..... \$2 00

Bowie knife and pistols.

SEC. 2. *Be it further enacted,* That hereafter, to provide against omissions and evasions, all lands shall be assessed and taxes paid thereon in the county in which it lies, whether a tract be divided by a county line or not.

Whose land shall be assessed

SEC. 3. *Be it further enacted,* That the property of soldiers who served in the war with Mexico, and of those who served in the Florida war, as well as those who served in the war of 1812, and of their widows in case of their decease, is exempt from taxation to the extent the same is exempt from execution.

Soldiers exempt

SEC. 4. *Be it further enacted,* That licenses may hereafter be granted by judges of probate of the different counties to practice the daguerrean art at one station in the

Daguerreotypists.

1851-'52.

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county or in a village not having more than five hundred inhabitants on the applicant paying as a State tax.. \$5 00  
In towns with not more than four thousand inhabitants .....\$10 00  
In cities with more than four thousand inhabitants. 25 00  
To practice the art generally any where in the State ..... 50 00  
For the exhibition of a circus, feats of activity and slight of hand, for each exhibition not exceeding twenty-four hours ..... 10 00  
These provisions are to supersede rates prescribed in the code. A license may be obtained as aforesaid for a ten pin alley at any watering place for six months only by paying annually as heretofore, ten dollars .....\$10 00  
And for a billiard table..... 25 00  
But if used for a longer time during the year, under any pretence, the owner or proprietor of the alley or billard table shall be liable to indictment in the same manner as if no license had been granted. And it is hereby expressly made the duty of the judge of probate of each county by himself or agent to enquire of every person doing or offering to do any business for which a license is required under this or any other act, and ascertain whether the law has been complied with, and if not to cause the person to be bound over to court. When any citizen, assessor or other public officer may have information and believe that money due for the tax will be lost to the treasury by removals or otherwise, unless received immediately, the same may be paid to the county treasurer, who is required to give duplicate receipts therefor, one to the person paying, the other to the judge of probate, who shall endorse it to the collector. The treasurer shall pay the same over to the collector so soon as collections commence to be paid over by him as other money, and the treasurer charging himself with any portion thereof which belongs to the county treasury. And all moneys due the county treasury shall be paid over as soon as collections are completed to the county treasurer, or it shall be the duty of the treasurer as well as that of the solicitor of the district in his absence or default, in the name of the county, on three days, previous notice, to move for and obtain a judgment for the same, the interest and costs; and ten per cent. damages may be added by the court, if the circumstances require it, against any officer and his securities on their official bonds or other person holding the same.

Circus companies.  
Ten-pin alleys.  
Billiard tables.  
Duties of judge probate, treasurer, &c.  
How taxes may be collected.

SEC. 5. *Be it further enacted*, That instead of a transcript or copy of the assessment books by the assessor, the judge of probate is required to make out and forward to the comptroller of public accounts an abstract of the same in such form as said comptroller may prescribe and direct; and the court of commissioners may make such allowance to said judge therefor as they may think adequate and just. And the judge and commissioners shall hereafter receive \$2 50 per day (five cents per mile for travel and ferriage) while closely and necessarily engaged in examining the books and performing other duties in connection with the revenue; but the judge and one commissioner only shall be competent to do all such duty in the event a fuller attendance is not deemed indispensable by the court.

Judge of probate to make abstract.

Per diem of judge and commissioners.

SEC. 6. *Be it further enacted*, That hereafter the tax collector shall pay the assessor his commissions or other dues, taking from him duplicate receipts, one to be received, allowed and filed by the comptroller if necessary and if the same be correct. And it shall hereafter be the duty of the tax collectors of the several counties to record the receipts they obtain from the comptroller as early as practicable in the office of the judge of probate of the respective counties, in such accessible form or place as the judge may prescribe, so as to readily detect, by reference to the different counties, any errors or deficiencies in the comptroller's office.

How assessor shall be paid.

Tax-collectors to record receipts.

SEC. 7. *Be it further enacted*, That after either the assessor or collector shall have faithfully given the notices required by law to give in or pay taxes, if any person, without sufficient cause, fail or refuse to appear and give in or pay tax, and it thereby becomes necessary for such officer to visit the residence of such person, said officer is authorised to charge therefor (if in a city or town twenty-five cents, if in the country) fifty cents, to be charged and collected at the same time and in the same manner as taxes. But if either of said officers presume to charge or collect any such sum when the proper notice had not been given in good faith, or when from other cause it was improper, the same may be recovered back with costs before any justice of the county.

Extra charges for failure to give in.

SEC. 8. *Be it further enacted*, That no higher nor additional tax shall be paid on account of the code adopted at the present session coming into operation and changing the tax year so as to make it end on the 31st of August or other time; and to provide against that as well as to avoid

New Code not to interfere with tax laws.

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Tax not to be  
paid twice.

any other conflict or irregularity in the operation of any provisions of the revenue laws, full power and authority are hereby given to the comptroller to order the assessors or collectors either to abate and deduct from the assessment (or to add to) the same in such manner as to obviate the tax being paid twice over the same lapse of time, and to prevent a chasm during which no tax would be paid. He is also authorised at all times to adopt any other rules and regulations for like purposes, submitting the same to the governor for his examination and approval, and shall communicate the same to the different officers concerned by printed circular or otherwise.

Comptroller to  
publish and dis-  
tribute revenue  
acts.

SEC. 9. *Be it further enacted*, That it shall be the duty of the comptroller to publish and distribute, as early as practicable after the adjournment of the assembly, this act and only such other parts of the existing revenue laws, embracing the subjects and sources of taxation, as he may deem sufficient; condensed in such form as he may choose and as he may deem best calculated to give a full and thorough understanding of the same, and to secure an equal and uniform compliance therewith.

Tax law for  
Mobile.

SEC. 10. *Be it further enacted*, That the tax law for the city of Mobile be and the same is so amended that the tax collector may sell real or personal property for taxes without the necessity of exhausting the personal property before selling real estate as required by law, either for city or special taxes of any kind, and the fees to the collector for every such sale shall be the same as those specified in section twenty-two, under the act of 1844, (consolidating the several acts of incorporation of the city of Mobile and to alter and amend the same, approved the 15th January, 1844 )

Mobile contin-  
ued.

SEC. 11. *Be it further enacted*, That if any person or persons shall be dissatisfied with the assessed value of his, her or their real estate in the city of Mobile, and shall give notice to the mayor or aldermen and council of the same, witnesses shall be heard on oath to affix a proper valuation.

Repealing  
change.

SEC. 12. *And be it further enacted*, That all laws and parts of laws contravening the provisions of this act be and the same are hereby repealed: *Provided*, That no prosecution, suit or claim whatever pending or to be brought under existing laws shall in any manner be effected, impaired or altered by the passage of this act.

JOHN D. RATHER, Speaker of the House.

CHARLES McLEMORE, President of the Senate.

APPROVED, February 10, 1852.

H. W. COLLIER.